

Exhibit B: Declaration of Romaine Marshall

Romaine C. Marshall (09654)
Jose A. Abarca (12762)
Jonathan E. Schmalfeld (admitted *pro hac vice*)
POLSINELLI PC
2825 E Cottonwood Pkwy, Suite 500
Salt Lake City, UT 84121
Telephone: (801) 999-3504
rmarshall@polsinelli.com
jabarca@polsinelli.com
jschmalfeld@polsinelli.com

*Attorneys for Defendants iX Global LLC, Joseph A. Martinez,
and Travis A. Flaherty*

**IN THE UNITED STATES DISTRICT COURT
DISTRICT OF UTAH, NORTHERN DIVISION**

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

vs.

DIGITAL LICENSING INC. dba DEBT Box,
a Wyoming corporation, et al.,

Defendants/Relief Defendants.

**DECLARATION OF ROMAINE
MARSHALL IN SUPPORT OF IX
GLOBAL DEFENDANTS' PETITION
FOR FEES**

Case No. 2:23-cv-00482-RJS-DBP
Chief Judge Robert J. Shelby
Magistrate Judge Dustin B. Pead

I, Romaine Marshall, pursuant to 28 U.S.C. § 1746, declare and state as follows:

1. I am over twenty-one years of age and am an attorney licensed by the State of Utah.
2. I submit this Declaration in Support of the Defendants iX Global LLC, Joseph A. Martinez, and Travis A. Flaherty (the "iX Global Defendants") Petition for Fees.
3. I have personal knowledge of the matters set forth herein.

4. I am an attorney based in Salt Lake City, Utah and my practice specializes in data, innovation, privacy, and cybersecurity compliance and litigation, which also includes digital assets and securities litigation for clients participating in blockchain technology industries. As part of my practice, I routinely present and publish on these topics. Some of these publications are listed in my firm biography, available at <https://www.polsinelli.com/romaine-c-marshall>.

5. My time in this matter was billed at a rate of \$650. This is the floor rate for my work and is 15% below the national rate which I bill at for similar matters.

6. I have reviewed the Court's Memorandum Decision and Order dated March 18, 2024. Dkt. No. 275.

7. I understand that the Court Ordered the iX Global Defendants to submit a petition for fees setting forth in detail all attorneys' fees and legal costs arising from the TRO and appointment of the Receiver. *Id.* at 77.

8. I further understand that the fees submitted for payment specifically exclude work attributable to the Motions to Dismiss filed by the defendants in this matter (including the iX Global Defendants) and work done in preparing the responses to the Commission's Response to the Order to Show Cause. *Id.* at 77-78.

9. I have carefully reviewed my billing in this matter and have removed from the Court's consideration all billing which was for work not arising from the TRO or Receiver.

10. Where a billing entry contained time attributable to the TRO/ Receiver and other matters explicitly excluded from the Court's Order or otherwise unrelated to the TRO/ Receiver, I have revised the time for that entry to only include time attributable to the TRO/ Receiver.

11. I can confirm that, to the best of my ability, for all the entries which I am the listed

billing attorney on **Exhibit A** attached to iX Global Defendants Petition for Fees, only my time and expenses which are attributable to the TRO/ Receiver are included.

12. I declare under penalty of perjury that the foregoing is true and correct.

A handwritten signature in cursive script, appearing to read "Romaine Marshall", is written above a horizontal line.

Romaine Marshall